MISCELLANEOUS DEPARTMENT

THE MYSORE STATE BOARD OF WAKFS, VIDHANA SOUDHA, BANGALORE.

Notification dated.....February 1965.

Regulations under Section 68 of the Wakf Act, 1965.

No. MWB-59/1-62. In exercise of the powers conferred by Section 68 of the Wakf Act, 1954, (Central Act 29 of 1954), the Mysore State Board of Wakfs, with the previous sanction of the State Government, hereby makes the following regulations, namely :—

1 Short title and commencement.—(1)These regulations may be called the Mysore Wakf Regulations, 1965.

(2) They shall come into force at once.

2 Definitions.—In these regulations unless the context otherwise requires :—

(a) 'Act' means the Wakf Act, 1954 (Central Act 29 of 1954).
(b) 'Board' means the Mysore State Board of Wakfs.
(c) 'Form' means a form appended to these regulations.
(d) 'Employee' means any person in the employment of the Board and includes Imams, Mauzzans, Care-takers and Khadims.
(e) 'Fund' means the Wakf Fund constituted under Section 48 of the Act.
(f) 'Government' means the Government of Mysore.
(g) 'Rules' means the Mysore Wakf Rules, 1964.
(h) All other words and expression used but not defined in these regulations shall have the meanings respectively assigned to them in the Act, and the Rules.

Time and place of meetings of Board and Quorum Section 68(2) (a).

3 The Board shall ordinarily meet once in two months: Provided that the Chairman or at least one half of the members may requisition a Special Meeting.

4 Place of meeting.—The meetings of the Board shall ordinarily be held at its office:

Provided that such meetings may also be held at such places in the State as the Chairman or the majority of the members may consider necessary and expedient.

5(1) Notice of meeting.—The meetings of the Board shall be convened by the Secretary who shall give to every member notice of the date on which and the time and place at which the meeting is to be held at least 7 days before the date of the meeting :

Provided that in the case of a special meeting, such notice may be for a shorter period. (2) Notice of meetings may be sent by post under Certificate of Posting or may be served personally.

6 Quorum. (1) Quorum for a meeting of the Board shall be five including the Chairman. (2) If at a meeting of the Board there is no quorum, it shall be adjourned to such other date as may be deemed fit. No quorum shall be necessary at such adjourned meeting.

Procedure and conduct of business in meetings of Boards Section 68 2) a) (b).

7 Agenda.—(1) The Secretary shall prepare the agenda of the business to be transacted at a meeting. (2) A copy of the agenda shall be forwarded to every member at least 7 days before the date fixed for the meeting. (3) The agenda shall set forth clearly and fully the business to be transacted at the meeting and no business other than that so set forth shall be transacted except with the permission of the Chairman or with the assent of three fourths of the members present at the meeting.

8 Notice of motions.—Notices of motions intended to be taken up at a meeting shall along with draft resolutions reach the Secretary 10 days before the date of the meeting for being included in the agenda. Notices received thereafter shall be included in the agenda for the next succeeding meeting.

Provided that formal votes of thanks, messages of congratulations or condolence and other matters of like nature may be moved without notice by the Chairman himself or by any member present with the permission of the Chairman.

9 Language of conducting business.—The business of the meeting shall be conducted either in English, or in Hindi or in Urdu or in any other regional language. If any of the members present do not understand English, the Chairman shall have the subject matter explained to him when the business is conducted in English.

10 Order of business.—(1) At an ordinary meeting, the business shall be conducted in the following order :—

(a) the minutes of the last ordinary meeting and of any special meeting held thereafter shall be read, and approved.
(b) business postponed from the last ordinary meeting shall be considered;
(c) letters and reports of committees, Central and State Governments, etc., if any, shall be read and accounts and statements shall be considered and passed;
(d) other business fixed for the meeting shall then be transacted, and
(e) motions of which due notice has been given shall be discussed in the order of priority as received by the Office of the Secretary.

(2) At a special meeting only the business for which the meeting was requisitioned shall be considered.

11 Adjournment and closure.—(1) Motion for adjournment of the meeting, or adjournment of discussion or closure may be made at any time in the course of a meeting with the permission of the Chairman. (2) If a motion for adjournment of discussion on any item is carried, such discussion shall stand post-poned to the next meeting.

12 Point of Order.—(1) Any member may at any time in the course of discussion, draw the attention of the Chairman to a point of order. (2) If the point of order is raised by a member while another member is addressing the meeting, the latter shall forthwith resume his seat until the Chairman whose decision shall be final has given his ruling.

13 Order and discipline in meetings.— The Chairman shall see that order and discipline is maintained in the meetings of the Board. If a member fails to comply with the orders of the Chairman, the Chairman may debar him from attending the rest of the meeting.

14. *Minutes* (1) The minutes of every meeting together with the names of members present shall be recorded by the Secretary in English or in Urdu in a book specially kept for the purpose and signed by the persons presiding at the meeting and also by the Secretary.

(2) Protests or dissents shall be handed over to the person presiding before conclusion of the meeting at which a resolution protested against, was passed.

(3) A protest or dissent duly made, shall be recorded in the minutes,

Constitution and functions of committees of the Board Section 68 (2) (c)

15. (1) The Board may, whenever it considers necessary, establish by a resolution in that behalf a committee or committees for such purposes and with such functions and powers as it considers appropriate.

(2) Each committee shall consist of 3 to 5 members who shall be appointed by the Board.

(3) Persons other than members of the Board who are proposed to be appointed to any committee shall be required to give their consent in writing prior to their appointment.

16 The Quorum at a meeting of the committee shall be two-thirds of its total number of members.

17 (1) The members of the committee shall, at a meeting convened by the Secretary elect from amongst themselves a Chairman who shall preside at its meetings.

Provided that the Chairman of the Board may attend any meeting of any committee and when he is so present he shall preside over the meeting.

(2) The meetings of the committees shall be convened by the Secretary of the Board who shall prepare the agenda.

18 The regulations governing the conduct of business of the Board shall apply *mutatis mutandis* to the meetings of the committee.

19 Each committee shall be constituted for a term of one year.

Provided that the Board may by resolution made in that behalf extend the term for a further specified period not exceeding 6 months.

Allowances etc. to the Chairmain and members of the Board or members of committees-Section 68 (2) (d).

20 (1) *Allowances of the Chairman and members* The Chairman and Members of the Board including the members of the committees shall draw T. A. in respect of the journeys performed from their usual place of residence to the place of the meeting of the Board and back at the rates admissible to Government servants drawing a pay of Rs. 750 or more but less than Rs. 1,000 per month under the provisions of the M. C. S. Rs regulating T. A.

Provided that for journeys performed by a member in his own car he shall be entitled to travelling allowance at the rate of fifty paise per mile irrespective of the total mileage covered during any particular month.

(2) The Chairman and members shall be entitled to daily allowance at the following rates.

(a) Rs. 7 per day on which the business of the meeting of the Board is transacted provided that he has attended such meeting; and.

(b) Rs. 5 per day only on such day or days when the business of the meeting cannot be transacted due to unavoidable circumstances.

Terms and conditions of service of the officers and servants of the Board.

21 *Service under the Board.* All posts under the Board shall be classified into Class I, Class II and Class III as specified below.

(1) All posts carrying a minimum pay of Rs. 200 or more shall be classified as Class I,

(2) All posts carrying a minimum pay of Rs. 60 or more but less than Rs. 200 shall be classified as Class II.

(3) All posts carrying a minimum pay below Rs. 60 shall be classified as Class III.

22 *Qualification of appointment* (1) No person shall be eligible for appointment in Class I unless he is a graduate Graduates with Persian, Arabic or Commerce as their subjects and graduates possessing administrative experience and conversant with land records and land revenue laws should be preferred. In suitable cases, however, the above qualifications may be relaxed by the Board.

For technical posts the qualifications shall be equivalent to technical qualifications i.e., diploma in engineering for overseers and degree in engineering for Assistant Engineers. For Class II posts, the minimum qualifications shall be a pass in the Secondary School Leaving Certificate Examination.

(2) The Board may appoint Government servants whenever necessary by deputation from State Civil Services with the sanction of the competent authority.

23 *Working hours.*—The working hours of the Employees of the Board shall be the same as fixed for the employees of the State Government unless otherwise fixed by the Board.

24 *Appointing Authority*—(1) Appointment to posts under the Board shall be made by the authorities specified below.—

Posts	*Appointing authority*
Class I	Chairman
Class II	Secretary with approval of Chairman
Class III	Secretary

(2) All appointments to be made by the Chairman shall be on the recommendations of a selection committee appointed by the Board which shall consist of the Chairman and two members of the Board.

The appointing authority shall be the Disciplinary Authority and the Board shall be the Appellate Authority.

(3) All orders of postings and transfers of class I employees shall be made by the Chairman and that of Class II and III by the Secretary.

25 Probation.—Every appointment to a post in a Class I and Class II shall be subject to probation or trial for a period of one year which is liable to be extended further by the appointing authority at his discretion. A person shall be confirmed at the earliest opportunity.

26 Termination of probation.—The appointing authority may before the expiry of the period of probation or trial, for reasons to be recorded in writing terminate the probation of any person and revert him to his permanent post under the Board or discharge him from the service of the Board if he is a direct recruit. In the latter case a notice of one month shall be given before discharge or the employee shall be paid one month's emolument in lieu thereof. If any leave is granted, the period of notice and leave should run concurrently and for this purpose 'emoluments' shall include leave allowances.

27 Disqualification for appointment.—Any person who has been convicted of an offence involving moral turpitude or who has been dismissed from the service of the Central State Government or of any local authority or any person who has been declared medically unfit, shall be disqualified for appointmet under the Board.

28 Certificates.—Every person appointed for the first time to a post under the Board, shall produce a certificate of age and health before the Secretary. The Medical certificate shall be in the following form and it shall be annexed to the first bill submitted for the pay of person concerned.

I hereby certify that I have examined A. B., a candidate for employment as————————under the Mysore State Board of Wakfs, and cannot discover that he/she has any disease (communicable or otherwise), constitutional weakness or a bodily infirmity, except————————I do not consider, this a disqualification for employment in the office————————A. B.'s age according to his own statement is————years and by appearance about is————————years.

Medical Officer.

In the case of class I employees the certificate shall be of the Civil Surgeon of a district.

29 Security.—The Board may demand such security as it considers necessary from any of its employees but the amount of security so demanded shall not exceed the amount of cash likely to be handled by the employees.

(2) The rules laid down in the Mysore Financial Code, 1958, in this behalf shall be followed *Mutatis Mutandis* in matters relating to security deposit. For this purpose the expression 'State Government' or 'Head of Department' wherever it occurs shall mean the 'Board' and the expression 'Government Servant' wherever it occurs, shall mean the 'employee of the Board'.

30 (1) Compulsory retirement.—The date of compulsory retirement of an employee of the Board is the date on which he attains the age of 58 years. He may be retained in service after that date in exceptional circumstances with the sanction of the Board on public grounds which must be recorded in the resolution of the Board provided he is medically fit but he must not be retained after the age of 60 years.

(2) No extension shall be granted for more than a period of one year at a time and in the case of extension of a Class I or Class II employee beyond the age of 58 the medical fitness as aforesaid shall be certified before such extension.

(3) The Board may in suitable cases appoint persons retired from State Civil Services on contract basis, whenever necessary provided such persons are physically fit.

31 (1) Service Book.—A service Book shall be maintained in the form prescribed by Government for their employees, for every employee of the Board. The Service Book will be record of the service and shall contain no remarks on work or conduct.

(2) The Secretary shall be responsible for correct and up-to-date maintenance of the Service Book. He shall record an annual certificate of verification in the Service Books of the employees as early as possible after the end of every year.

32 Character Roll.—In addition to a service book, a character roll shall be maintained by the Secretary. A Character Roll shall be maintained in such form as is prescribed by Government for their employees in which shall be entered censures, punishment and communications Adverse remarks against any employee, if any, shall be communicated to him. It shall be treated as confidential record. It shall contain a yearly report on the work of the employee concerned. Every year in the month of April the Secretary shall enter his report on the work of each employee under him in regard to the preceding year. The report shall be forwarded to the Chairman who will record his comments, with his signature and date. The reports of all the employees with the comments of the Chairman shall then be deposited with the Secretary for safe custody.

33 (1) Promotion and Efficiency.—All promotions to higher grades or ranks shall be on the basis of seniority *cum* fitness and merit.

(2) There shall be no bar for reverting an employee from a higher post to which he may have been promoted on an officiating or trial basis, if he is not found up to the mark.

(3) Efficiency bars in the time-scales of pay shall be a rigorously applied and none shall be allowed to cross a bar unless the Secretary is satisfied that he has attained reasonable standard of efficiency.

(4) Annual or periodical increments in pay scale shall not be allowed as a matter of course, and normally an employee against whom there has been an adverse report during a year shall not be allowed his increment until he earns a good report.

34 Advance increment.—The Board, may, in exceptional circumstances, grant an increment in advance to an employee in consideration of his special qualifications or experience.

35 Establishment.—The Secretary shall early in April each year, prepare a detailed statement of all posts under the Board existing on the 1st April.

36 Seniority.—The relative seniority of employees in any grade shall be determined according to the dates of continuous appointment to the grade, employees promoted on the same date shall keep the position *inter se* which they held in the lower grades from which they were promoted. Seniority of persons from outside at the same time shall be determined according to the order of merit or preference indicated at the time of selection for appointment.

37 Reduction of establishment.—When any post or posts are abolished persons shall be selected for discharge or reversion on the basis of juniority, unless for reasons to be recorded the services of any persons are considered indispensable by the Board.

Explanation.—An appointment the pay of which is reduced shall be deemed to be abolished within the meaning of this regulation.

38 (1) Order for abolition of posts.—An order for abolition of a post or for reduction of the emoluments of an appointment shall not be brought into operation in the case of a permanent employee before the expiry of 3 months after the notice has been given to the employee affected and in other cases, before the expiry of one month after the service of the notice.

(2) In the case of an employee on leave, the order shall not be brought into operation before the leave expires, but the leave and the period of notice should run concurrently.

39. Casual leave.—Fifteen days casual leave in the calendar year will be admissible to the employees of the Board. No employee of the Board on casual leave is treated as absent from duty and his pay and allowance are not intermitted.

40. Earned leave.—The employees of the Board shall be governed by the leave rules applicable to the employees of the State Government as amended from time to time.

41. Disciplinary Authority.—The appointing authority shall be disciplinary authority. The Board shall be an appellate authority in regard to Class I and Class II posts and the Chairman shall be appellate authority in respect of class III posts.

42 (a) Suspension.—The appointing authority may place an employee under suspension when an enquiry into his conduct is contemplated or is pending or when a complaint against him of any criminal offence is under investigation or trial.

An employee who is detained in custody, on a criminal charge or otherwise, for a period longer than 48 hours shall be deemed to have been suspended by the appointing authority under this regulation. An order of suspension may be revoked at any time by the authority making the order any authority to which it is subordinate, provided that no employee shall be kept under suspension for more than six months. The appointing authority must complete enquiry within this period (six months).

(b) During suspension an employee shall be entitle to a subsistance allowance at one half of the average monthly pay earned by him during the twelve months immediately preceeding the month in which he was suspended.

43 Penalties.—Subject to the provisions of these regulations the following penalties may for good and sufficient reasons as here-in-after provided, be imposed on an employee of the Board, namely :—

(I) Censure.

(II) With holding of increments and promotions.

(III) Recovery from pay of the whole or part of any pecuniary loss caused to the Board by negligences or breach of orders.

(IV) Reduction to a lower class or posts or to lower time scale or to lower stage in a time scale.

(V) Compulsory retirement of an employee in permanent employment.

(VI) Removal from the service of the Board which shall not be a disqualification for future employment.

(VII) Dismissal from the service of the Board which shall ordinarily be a disqualification for future employment.

Explanation. The following shall not amount to a penality within the meaning of this regulation :—

(I) Non-promotion whether in a substantive or a officiating capacity of an employee, after consideration of his case, to a service, class or post for promotion to which he is eligible.

(II) Reversion to a lower service, class or a post of an employee, officiating in a higher service, class or post on the ground that he is considered after trial to be unsuitable for such higher services, class or post of an administrative grounds unconnected with his conduct.

(III) Termination of services ;

(a) Of an employee appointed on promotion, during or at the end of the period of probation, in accordance with the terms of his appointment or the rules and orders governing probation.

(b) Of a person appointed otherwise than under contract to hold a temporary appointment, on the expiration of the period for which he was appointed ; or

(c) Of a person employed under an agreement, in accordance with the terms of such agreement.

44 Procedure for imposing major penalities.—(1) No order imposing any of the penalities specified in clauses (v) to (vii) of Regulation 43 shall be passed against an employee of the Board (other than an order based on facts which have led his conviction in a criminal court) unless he has been informed in writing of the grounds on which it is proposed to take action and has been afforded an adequate opportunity of defending himself. The grounds on which it is proposed to take action shall be reduced to the form of a definite charge or charges which shall be communicated to the person charged together with a statement of the allegations on which each charge is based and any other circumstances which it is proposed to take into consideration in passing orders on the case. He shall be required within a reasonable time, to put in a written statement of his defence and to state whether he desires to be heard in person. If he so desires, or if the authority concerned so directs, an inquiry shall be held. At that inquiry oral evidence shall be heard and recorded as to such of the allegations as are not admitted and the person charged shall be entitled to cross-examine the witnesses to give evidence in person and to have such witnesses called as he may wish, provided that the Inquiring officer, may for special and sufficient reasons to be recorded in writing refuse to call a witness. The proceedings shall contain a sufficient record of the evidence and a statement of the findings and the grounds thereof. The disciplinary authority shall, if it is not the Inquiry Authority, consider the record of the inquiry, record its findings on each charge and pass appropriate orders on the case.

(2) This regulation shall not apply where the person concerned has absconded, or where for other reasons it is impracticable to communicate with him. All or any of the provisions of this regulation may, in exceptional cases, for special and sufficient reasons to be recorded in writting, be waived, where there is a difficulty in observing exactly the requirements of the regulation and those requirements can be waived without injustice to the person charged.

45 Procedure for imposing minor penalities.—No order imposing any of the penalities specified in clauses (i) to (iv) of Regulation 43 shall be passed except after the employee is informed in writing of the proposal to take action against him and of the allegations on which action is proposed to be taken and given an opportunity to make a representation, if any, to be taken into consideration by Disciplinary Authority.

46 Pay and allowances re-instatement.—(1) When an employee who has been dismissed, removed or suspended is re-instated, he shall be allowed the difference between the full pay with allowance and the subsistance grant if the authority competent to order re-instatement or to revoke the suspension order, in the case of suspension certifies that it was wholly un-injustified. In such a case of suspension, the period of absence from duty shall be treated as a period spent on duty for all purposes.

(2) The pay and allowance of an employee who is removed or dismissed from service, shall cease from date of removal or dismissal. Leave shall not be granted to an employee when the authority competent under these regulations to impose the penality has decided to dismiss, remove or compulsorily retire him from the service of the Board.

47 Appeal.—(1) An employee may appeal to the appellate authority from an order by any subordinate authority imposing any of the penalities mentioned in Regulation No. 43.

(2) An appeal shall also lie against—

(a) An order of suspension ;

(b) an order reverting to a lower service, class or post, an employee officiating in a higher service, class or post otherwise than as a penalty ;

(c) an order determining the pay and allowance for the period of suspension to be paid to an employee on his re instatement or determining whether or not such period shall be treated as a period on duty for any purpose.

48 Forms and contents of appeal.—An appeal shall be preferred within one month of the date on which the appellant was informed of the order appealed against and shall contain all material statement and arguments relied on by the appellant, shall contain no dis-respectful or improper language and shall be complete in itself. Every such appeal shall be submitted through the Secretary or through the authority from whose order the appeal is preferred.

49 Withholding of appeals.—(1) The authority which made the order appealed against may withhold the appeal if—

(i) It is an appeal against an order from which no appeal lies; or

(ii) it does not comply with any of the provisions of Regulation 48; or

(iii) it is not submitted within the period specified in Regulation 48; or

(iv) it is a repetition of an appeal already decided and no new facts or circumstances are adduced;

Provided that an appeal withheld on the ground only that it does not comply with the provisions of Regulation 48 shall be returned to the appellant and if re-submitted within one month thereof after compliance with the said provisions, shall not be withheld.

(2) Where an appeal is withheld, the appellant shall be informed of the fact and the reasons therefor.

50 Transmission of appeal.—(1) The authority which made the order appealed against shall without any avoidable delay, transmit to the appellate authority every appeal which is not withheld under Regulation 49 together with its comments thereon and the relevant records.

(2) The authority to which the appeal lies may direct transmission to it of any appeal withheld under Regulation 49 and thereupon such appeal shall be transmitted to that authority together with the comments of the authority withholding the appeal and the relevant records.

51 Consideration of appeal.—(1) In the case of an appeal against an order of suspension, the appellate authority shall consider whether in the light of the provisions of Regulation 42 and having regard to the circumstances of the case the order of suspension is justified or not and confirm or revoke the order accordingly.

(2) In the case of other appeals the appellate authority shall consider—

(a) Whether the procedure prescribed in these regulations has been complied with, and if not, whether such non-compliance has resulted in failure of justice;

(b) Whether the penality imposed is excessive, adequate or inadequate or and after such consideration pass such orders as it thinks proper.

52 Implementation of order in appeal.—The authority which made the order appealed against shall give effect to the orders passed by the appellate authority.

Form of application for registration of wakfs etc.
Section 68 (2) (f).

53 (1) An application for registration shall be in Form 1 and shall be filed in the office of the Secretary.

(2) On receipt of an application for registration the Secretary may before the registration of the wakf make such enquiries as he considers necessary in respect of the genuiness and validity of the application and the correctness of any particulars mentioned therein, and when the application is made by any person other than the person administering the wakf property the Secretary shall before registering the wakf give notice of the application to the person administering the wakf properties and shall hear him if he desires to be heard. When the Secretary finds that there are serious discrepancies between the submission of the persons administering the wakf property and those of any other person regarding the validity of the application for registration and the correctness of any particulars mentioned therein he shall place the matter before the Board and obtain their orders.

Books to be kept on the office of the board
Section 68 (2) (h).

54 Books to be kept at the office of the Board.—The following books and registers shall be maintained in the office of the board:—

(a) Registers of wakfs on the form prescribed under Section 26 of the wakf Act, 1954.

(b) Register for Mysore State Board of Wakf Fund and Aukaf Fund.

(c) Minutes books of the meeting of the Board and those of the committees.

(d) Registers showing list of members of the Board.

(e) Establishment Register.

(f) Registers of Imams, Mauzzans, teachers, Khadims and Caretakers,

(g) Annual Budget Register.

(h) Other Registers prescribed by the Board.

(i) Bank Account Register showing daily deposit in Bank in the account of Mysore State Board of wakfs and the account of Aukaf separately.

(j) Loan Register showing advances and loans and their recoveries.

(k) The wakf Property Registers.

(l) Acquitance Roll for disbursement of pay.

(m) Attendance Register.

(n) Casual Leave Register.

(o) Earned Leave Register

(p) Service Books and Character Rolls

(q) Service Rolls.

Form in the and time within which budget of wakfs may prepared and submitted by mutawallis and approved by the Board-Section 68 (2) (i)

55 Form for budget of wakf to be prepared by Mutawallis. (1) The Mutawalli of every wakf shall, before the end of the month of December in each year, submit to the Board budget in form II of the next financial year for approval of the Board.

2 Every such budget shall make adequate provision for—

(a) the scale of expenditure for the time being in force in the wakf;-

(b) the due discharge of all liabities binding on the wakf;

(c) expenditure on religious, charitable and other purposes directed by the wakf or according to custom or usuage; and

(d) the maintanence of a working balance.

(3) The Secretary shall on receipt of the budget, scrutinise the same and shall, along with his report thereon, place the same before the Board for its approval.

Manner in which accounts of wakf may be kept and audited and contents of auditors' report.—Section 68 (2) (f)

56.—Maintenance and audit of accounts of wakfs. (1) The following registers will be maintained by the Mutawalli for each wakfs, in addition to the usual accounts and collection papers :—

(a) A register of demands and collections in Form No. III,
(b) A register of liabilities and expenditure in Form No. IV,
(c) An Inspection Book.

(2) The Mutawallis shall, before the 1st day of May every year submit a full and true statement of accountsin Form No. V as required under Section 32.

(3) The Borad shall appoint a qualified Inspector-*cum* auditor or Inspector-*cum*-auditors to audit the accounts of wakfs.

(4) The Inspector-*cum*-Auditor shall go in to the Accounts of wakfs, verify the wakf properties and note losses and gains giving the causes thereof. He shall ascertain and note.—

(i) the total demand ;
(i) the actual income ;
(iii) Amount in arrears;
(iv) rent payable to superior land-ords or rents payable to Government, cesses and taxes, etc.
(v) rent actually paid ;
(vi) rent in arrears ;
(vii) Why not paid (with respect to each property and entire estate) :
(viii) the cost of collection as per the Mutawalli's Accounts and at 12½ per cent ;
(ix) the net available income.

He shall comment on the realisation of dues, neglect or laches of the Mutawalli and suggest means for better collection or Management.

(5) He shall then proceed to examine the expenditure, check them by item against vouchers where necessary and note irregularities and improper expenditure, if any, pointing at the same time, the parson or persons responsible for them.

(6) He shall then classify the expenditure under each separate head, as recorded in the account and work out the totals under each head, and compare them with the directions of the wakif in the wakf deed according to usage and custom and report in what manner the wishes of the wakif have been complied with.

(7) He shall note whether there is any surplus income, and whether any provision of the wakf deed has become inoperative or impossible of execution on Account of changes of conditions, and if so, in what manner such surplus and lapsed amounts may be spent in the best interests or the wakf.

(8) The inspector *cum* Auditor shall particularly investigate the following facts :—

(i) whether all the statutory dues have been paid if not. what dues are still outstanding and now they effect the property of the wakf.

(ii) the names of the beneficiaries the dues of each, to what extent they have been paid, and whether arrears, if any, were justified by existing circumstances. Estate, Mosques, Schools, Musafirkhana and such other institutions for which there is an allotment are to be treated as beneficiaries.

(iii) Whether the wakf is indebted, and if so, the names, of the creditors, the date of each loan, the amounts of each loan, the rates of interest and the present position should be noted. If necessary, a scheme of repayment within a reasonable time should be prepared in consultation with the Mutawalli and enclosed with his report.

Fees payable for inspection of proceedings and records of Boards and for issue of copies-Section 68 (2) (1).

57 Fees for inspection of records and for obtaining of copies.—(1) Application for inspection of proceedings or record of the Board shall be made in Form No. VI which will be available at the Office of the Secretary on payment of 13 paise.

(2) A single application shall be made and a single searching fee shall be paid for the inspection of all the papers relating to each single record or file.

(3) The ordinary searching fee shall be one rupee in all cases for a single application. In urgent cases double the ordinary fees shall be charged. The fee shall be paid in cash to the cashier who in receipt to this fee shall put his initials in column 8 of the application both in the upper and lower portion and column 8 shall be filled in by the copying section. The lower portion of the application shall then be made over to the applicant. This shall be sufficient receipt for the payment. No separate receipt for the payment. No separate receipt shall be granted by the cashier.

(4) The copying section shall grant the inspection on the date and at the hour stated in column 9, and the applicant shall be allowed to take such notes of the record or proceeding as he desires. He shall acknowledge the inspection, on the reverse side of the upper portion of the application.

(5) (a) Application for copies of proceedings or records of the Board shall be made in Form No. VII which will be available at the Office of the Secretary on payment of 13 paise.

(b) Copying fee shall be charged at the rate of fifty paise for every hundred words whether in manuscript or typescript.
(c) The fee payable for certification of a document as true copy, shall be fifty paise.
(d) In the case of urgent copis double the ordinary fees shall be charged.

Persons by whom order or decision of Board *may be authenticated-Section 68 (2) (m).*

58 Authentication of orders of the Board.—(1) The Chairman or the Secretary shall authenticate the orders and decisions of the Board.

(2) The common seal shall remain in the custody of the Secretary.

(3) All correspondence emanating from the Board shall be in the name of the Secretary and all correspondence with the Board shall be addressed to the Secretary.

Miscellaneous.

59 Financial and Revenue Year.—(1) The Financial year of the Board shall commence with effect from 1st April, each year in conformity with that of the Government.

(2) The Revenue year shall commence from 1st October every year.

60 Matters to be kept secret.—The Chairman, Members, Secretary and other officers of the Board are bound to observe secrecy in matters whose disclosure may be prejudicial to the interest of the Board or any wakf.

FORM No. I

APPLICATION FORM FOR REGISTRATION OF WAKFS UNDER THE WAKF ACT, 1954.
(PRESCRIBED BY THE MYSORE BOARD OF WAKFS)

[Regulation No. 53 (1)]

No.

1. Name of the Wakf and whether it is a Sunni or Shia Wakf.	
2. A description of the Wakf properties sufficient for the identification thereof with particulars of all Wakf properties and all title deeds and documents relating thereto.	
3. The gross annual income from such properties.	
4. The amount of land revenue and cesses, and of all rates and taxes annually payable in respect of the Wakf properties.	
5. An estimate of the expenses annually incurred in the realization of Wakf properties.	
6. The amount set apart under the Wakf for— (i) the salary of the Muthavalli and allowances to individuals, (ii) purely religious purposes, (iii) Charitable purposes, and (iv) any other purposes.	
7. Name of the Muthavalli, occupation and address	
8. The rule of succession of the office of Muthavalli under the Wakf deed or by custom or by usage.	
9. Particulars of the scheme of administration and the scheme of expenditure at the time of registration.	
10. Whether a copy of the Wakf deed is enclosed. If not, state origin, nature and objects of the Wakf.	

11. Name and addresses of : (a) beneficiaries, (b) Wakf, if living, and (c) his descendants, if any.	
12. Value of the properties itemwar.	
13. Encumbrances on the Wakf property, if any.	
14. Other particulars, if any.	
15. Remarks.	

Signature of the applicant.

I do hereby declare that the above information furnished by me is true to the best of my knowledge and belief and that I have concealed nothing.

Place.....
Address.....
Dated.....

Signature of the applicant

FORM No. II

Annual Budget Estimate of Wakf for 19

[Regulation No. 55 (1)]

INCOME								EXPENDITURE							
Actual Income for the last year	Budget estimate for the current year	Revised Estimate for the current year: Actuals till the end of November	Revised Estimate for the current year: Probables from December till the end of March	Total of columns 3 and 4	Heads of income	Estimate for the succeeding year	Total as per heads	Actual expenditure for the last year	Budget estimate for the current year	Revised estimate for the current year: Actual till the end of November	Revised estimate for the current year: Probables from December till the end of March	Total of Columns 3 and 4	Heads of expenditure	Estimate for the Succeeding year	Total as per heads
1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs
					1 Opening balances—								1 Expenditure on account of making collections for the wakf properties.		
					(a) Cash								2 Expenditure incurred according to the directions of Wakif or usage or custom for—		
					(b) Current account								(a) Allowances to the Mutawalli and other individuals.		
					(c) Price of paddy and other crops								(b) Expenses for religious purposes.		
					Total								(c) Expenses for charitable purposes.		
					2 Land–Estimated quantity of paddy.	...	...						(d) Expenses for other purposes.		
					Quantity of paddy required for service of the Wakf as directed by Wakf or according to usage or custom–								3 Expenditure for improvement and repair of lands.	...	...
					(a) quantity and price of surplus paddy.	...	...						4 Expenditure for repair of houses.	...	...
					Price of paddy required for service	...	...						5 Expenditure for services.	...	...
					(b) Price of surplus crops	...	...						(a) Rent payable to Government.	...	...
					(c) Other income From land.	...	...						(b) Tax payable to Municipalty, etc.	...	...
					Total-Income from land	...	...						(c) Contribution payable uuder wakf Act (Central Act 29 of 1954)	...	..
					3 Rents—								Total–Expenditure for revenue, tax and contributions.		
					(a) Income from house rent.	...	...						6 Expenditure for audit	...	...
					(b) Income from shops situated within the premises of the wakf.	...	...						7 Other minor expenses	...	...
					Total–Income from rents								8 (a) Purchase of lands	...	...
					4 Nazars, Presents or Vetti offered to the Wakf-								(b) Construction of house for augmenting the income of Wakfs	...	...
					(a) Cash	...	...						(c) Interest on loan		
					(b) Approximate cash value of Nazara presents.	...	...						(d) Repayment of loans and advances by the wakf	...	...
					Total–Income from Nazara, Presents or Vetti.										
					5 Grants and aids from Goveroment.	...	...								

INCOME								EXPENDITURE							
1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs
					6 Annual proceeds from–								(e) Investment other than current account in Bank.	...	...
					(1) Investment	...	...						Total	...	...
					(2) Deposits	—	—						9 Amounts recoverable from advance.	—	—
					Total–Annual proceed from investment and deposits	...	...						10 Balance at the end of the year.	...	...
						—	—							—	—
					7 Compensation realised from employees and servants for negligence in duties or loss or damage caused.								(a) Cash	...	...
													(b) Current account in Bank.	...	...
					(b) Income from other sources.								(c) Approximate price of surplus paddy and other crops.	...	...
					Miscellaneous receipts, such as–	...	...							—	—
					Salami, Jalkar,	...	...						Total–Balance amount.	...	...
					Phalkar, Bankar,									—	—
					Harkar, Sale Proceeds of timber, fuel shrubs, salt sand, earth and stone.	...	...								
					(c) Income from business and similar other items.	...	...								
					(d) Income from subscription in cash or kind.								Grand Total	...	...
					(e) Any other items of income known to the Mutawalli as belonging to the wakf.	...	...								
						—	—								
					Total	...	...								
						—	—								
					8 Income from extraordinary sources and loans										
					(a) Refund towards loan advanced.	...	...								
					(b) Loans incurred	...	...								
					(c) Deposits withdrawan.	...	...								
					(d) Consideration of money fore sale of land	...	...								
					(e) Consideration of money for sale of house.	...	...								
					(f) Money realised from mortgage of land.	...	...								
					(g) Money realised from mortgage of house.	...	...								
						—	—								
					Total income from extraordinary sources and loans.	...	...								
						—	—								
					9 Recoveries from advances	...	...								
						—	—								
					Grant Total.	...	...						Grant Total	...	...

* Wakf' means permanent dedication of all kinds religious, pious and charitable purposes and as such includes mosque. Qabarstan, dargah and shrine of all kinds as well as all other kinds of religious and educational institution including also common funds established for educational character pious or religious purposes.

Signature *Mutawalli* *Village*

[Register of Demand and Collections.—Regulation No. 5 6 (1) (a)]

Name of wakf.	Head of the Accounts	Demand			Collections			Balance	Remarks
		Arrear	Current	Total	Arrear	Current	Total		
1	2	3	4	5	6	7	8	9	10
	1. Rents ... 2. Cesses ... 3. Produce of Khamara lands. 4. Salami mutation ... 5. Sairat ...								

FORM No. IV

[Register of liabilities and expenditure.—Regulation No. 56 1 (b).]

Name of the wakf.	Head of the Accounts	Kisti for which due	Liabilities	Expenditure		Balance	Remarks.
				Amount Paid	Date of payment		
1	2	3	4	5	6	7	8
	1. Government Revenue 2. Rents 3. Cesses 4. Other taxes 5. Collection expenditure 6. Miscellaneous expenditure 7. Pay of Officers 8. Stationery 9. Repairs to and maintenance of property. 10. Travelling allowance and other miscellaneous. 11. Law Charges.— (i) Rent Suits (ii) Other Suits 12. Allowances.— (i) Mutawalli (ii) Other beneficiary (iii) individual 13. Payment to individual institution, mosque other than mosque. 14. Repayment of loans with details.						

FORM No. V

(Statement of Accounts)

[Regulation No. 56 (2)]

Name of Wakf	Head of Accounts	Actual income for the preceding 12 months from the 1st April to the 31st March	Reasons for variation from the budget estimate proposed for the year	Head of Accounts	Actual expenditure for the preceding 12 months from the 1st April to the 31st March	Reasons for variations* from thee budget estimate proposed for the year
	1 Income from gaddy 2 Income from rents, cesses, salami, mutation, Sairat. 3 Income from investment and deposits 4 Income from business 5 Income from Nazars and presents. 6 Income from other sources— (a) Income from shops situated in the premises of the wakfs (b) Income from house rent (c) Grants and aids from Government, if any. (d) Compensation money received (e) Miscellaneous income, such as-Jalkar, Phalkar, Salami, Banker, Hatkar. Sale proceeds of timber fuel Shrubs Salt, sand earth and stone (f) Income from subscription in cash or kind. 7 Any other items of income known to the Mutawalli belonging to the wakf			1 Expenditure on account of making collections from the wakf properties. 2 Expenditure incurred according to the directions of the wakf or usage or custom for— (a) Allowances to the Matuwalli and other individuals. (b) Expenses for religious purposes. (c) Expenses for charitable purposes. d) Expenses for other purposes. 3 Expenditure for important and repair of lands. 4 Expenditure for repair of houses– 5 Expenditure for services. (a) Rent payable to Govt. (b) Tax payable to Municipality, etc. (c) Contribution payable under wakf Act. (Central Act 29 of 1954) 6 Expenditure for audit. 7 Other minor expenses in connection with – (a) Purchase of lands (b) Construction of house, for augumenting the income of Wakfs. (c) Interest on loan (d) Repayment of loans and advances. (e) Investments other than current accounts in Bank.		

* The variations, that is the difference between the figures in the budget estimates submitted by the Mutawalli for that year and the figures shown as actuals in this statement.

FORM No. VI

[Application for inspection of Proceedings or Records]
[Regulation No. 56 (1)]

No and date	Name and address of the applicant.	Nature of the document	Where the document relates to a wakf the relation of the applicant to be inspected with the wakf.	Order granting or rejecting the application.	Searching fee deposited.		Initial of the cashier on receiving payment	Date and hour when the inspection shall be allowed	Signature of the office receiving the application.	Remarks.
					Ordinary	Urgent				
1	2	3	4	5	6	7	8	9	10	11

FORM No. VII

[Application for copies of Proceedings or Records]—[Regulation No. 57 (5) (a)]

No. and date	Name and address of the applicant	Specification of the document of which a copy is required.	Where the document relates to a wakf, the relation of the applicant with the wakf.	Order granting or rejecting the application	Number of words to be copied	Searching fee deposited.		Copying fee deposited.	
						Ordinary Rs. P.	Urgent Rs. P.	Ordinary Rs. P.	Urgent Rs. P.
1	2	3	4	5	6	7	8	9	10

Certification fee deposited, if a certified copy is required.		Total of columns 7—12		Initial of the Cashier on receiving payment.	Date and hour when the copy shall be ready	Date of delivery	Signature of the applicant acknowledging receipt of the copy.	Remarks
Ordinary Rs. P.	Urgent Rs. P.	Ordinary Rs. P.	Urgent Rs. P.					
11	12	13	14	15	16	17	18	

..... *Secretary to the Board.*